

Instructions for Form FTB 3522

LLC Tax Voucher

What's New

Round Cents to Dollars – Beginning with the 2007 tax forms, round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

General Information

Use form FTB 3522, LLC Tax Voucher, to pay the annual limited liability company (LLC) tax of \$800 for taxable year 2008. An LLC should use this form if any of the following apply:

- The LLC has articles of organization accepted by the California Secretary of State (SOS).
- The LLC has a certificate of registration issued by the SOS.
- The LLC is doing business in California.

You can download, view, and print California tax forms and publications from our Website at www.ftb.ca.gov.

Access other state agencies' Websites through the State Agencies Directory on California's Website at www.ca.gov.

Who Must Pay the Annual LLC Tax

Every LLC that is doing business in California or that has articles of organization accepted or a certificate of registration issued by the SOS is **subject to the \$800.00 annual tax**. The tax must be paid for each taxable year until a certificate of cancellation of registration or of articles of organization is filed with the SOS.

For taxable years beginning on or after January 1, 2003, an LLC as described in Internal Revenue Code Section 501(c)(2) and 501(c)(25) and California Revenue and Taxation Code Sections 23701h and 23701x is exempt from the annual LLC tax.

How to Complete Form FTB 3522

Enter all the information requested on this form. To ensure the timely and proper application of the payment to the LLC's account, enter the SOS file number (assigned upon registration with the SOS), and the federal employer identification number (FEIN).

Series LLC – After the name for each series, write "Series LLC # ____." In addition, write "Series LLC" in red on the top right margin of the voucher. Only the first series to pay tax or file a return may use a California SOS number. On all other series, zero fill the entity identification number on the first voucher and we will assign a number and notify each series. See FTB Pub. 3556, Limited Liability Companies, for additional information.

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Where to Mail

Make a check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and "2008 FTB 3522" on the check or money order. Detach the payment voucher from the bottom of the page. Enclose, but do **not** staple, your payment to the voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

When to Pay the Annual LLC Tax

The annual LLC tax is due and payable **by the 15th day of the 4th month** after the **beginning** of the LLC's taxable year (fiscal year) or April 15, 2008 (calendar year).

The first taxable year of an LLC that was not previously in existence begins when the LLC is organized or registered with the California SOS.

If the 15th day of the 4th month of an existing foreign LLC's taxable year has passed before the foreign LLC commences business in California or registers with the SOS, the annual LLC tax should be paid immediately after commencing business or registering with the SOS.

Example: LLC1, a newly-formed calendar year taxpayer, organizes as an LLC in Delaware on June 1, 2008. LLC1 registers with the SOS on August 16, 2008, and begins doing business in California on August 17, 2008. Because LLC1's initial taxable year began on June 1, 2008, the annual LLC tax is due by September 15, 2008 (the 15th day of the 4th month of the short period taxable year). LLC1's short period (June 1, 2008-December 31, 2008) tax return is due by April 15, 2009. The annual tax payment for taxable year 2009, with form FTB 3522 also is due by April 15, 2009.

Penalties and Interest

If the LLC fails to pay its annual tax by the 15th day of the 4th month after the beginning of the taxable year, a late payment penalty plus interest will be assessed for failure to pay the annual LLC tax by the due date. The late payment penalty may be waived, based on reasonable cause, where 90% of the tax shown on the return is paid by the original due date of the return, but not less than the annual tax. The penalty and interest will be computed from the due date of the tax to the date of payment.

Late Payment of Prior Year Annual LLC Tax

If a prior year LLC tax of \$800 was not paid by the 15th day of the 4th month after the beginning of the taxable year, the tax should be paid as soon as possible, using the **appropriate taxable year** form FTB 3522. **Do not** use any other form for payment of the tax. This will assure proper application of the payment to the LLC's account.

✂ DETACH HERE _____ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM _____ DETACH HERE ✂
Fiscal year: File and Pay by the 15TH DAY OF 4TH MONTH AFTER THE BEGINNING OF THE TAXABLE YEAR.
Calendar year: File and Pay by APRIL 15, 2008.

TAXABLE YEAR

CALIFORNIA FORM

2008 LLC Tax Voucher

3522

For calendar year 2008 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.
Limited liability company name _____ Secretary of State (SOS) file number _____

DBA _____ FEIN _____

Address (including suite, room, PO Box, or PMB no.) _____

City _____ State _____ ZIP Code _____

Contact Telephone no. _____ Amount of payment
() _____

If amount of payment is zero, do not mail form } ▶

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